

or otherwise, and all taxable polls and all other subjects liable to taxation, except such franchises and personal property as are herein specially provided for, shall be given in in the township in which the person so charged resides on the first day of June. The residence of a corporation, partnership or joint stock association, for the purpose of this act, shall be deemed to be in the township in which its principal office or place of business is situated; if, however, the corporation, partnership, or association, have separate places of business in more than one township, it shall be given in in each the property or effects therein, but any body of lands belonging to a corporation, partnership or association and divided by township lines, shall be given in in that township in which the larger part thereof is situated.

SEC. 8. *Tax payer to give in list of his property :*

Tax payer to list.

At the time and place appointed by the board the tax payer shall attend, and the board shall read over to each one giving in his list all the articles and subjects of taxation, and thereupon he shall render to the board his or her list of taxables, and at the same time taking the following oath: I, A B, do solemnly swear (or affirm) that I have rendered a true and full statement of all subjects of taxation, which I, in my own right, or as agent of, or in trust for any other person and in any other capacity am by law required to list for taxation, according to my best knowledge, information and belief: So help me God.

SEC. 9. *What the list shall contain :*

The list shall state the taxable property of the person giving in, shall refer to the first day of June, in that year :

List to contain what?

1st. The quantity of land listed in the township last valuation. The land shall be described by name if it has one, otherwise in such way that it may be identified.

2nd. The number of horses, mules, jacks, jennetts, goats, cattle, hogs and sheep separately, and the value thereof.

3rd. The estimated value, without specifying the articles, of farming utensils, tools of mechanics, household and kitchen